

HOUSE BILL No. 2005

By Representative Bishop

1-2

1 AN ACT concerning income taxation; relating to Kansas itemized
2 deductions of an individual, election; amending K.S.A. 2018 Supp. 79-
3 32,120 and repealing the existing section.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2018 Supp. 79-32,120 is hereby amended to read as
7 follows: 79-32,120. (a) (1) *For all tax years prior to tax year 2018, if*
8 *federal taxable income of an individual is determined by itemizing*
9 *deductions from such individual's federal adjusted gross income, such*
10 *individual may elect to deduct the Kansas itemized deduction in lieu of the*
11 *Kansas standard deduction. For tax year 2018, and all tax years thereafter,*
12 *an individual may elect to deduct the Kansas itemized deduction in lieu of*
13 *the Kansas standard deduction regardless of whether or not such*
14 *individual's federal taxable income is determined by itemizing deductions*
15 *from such individual's federal adjusted gross income.*

16 ~~(2) For the tax year commencing on January 1, 2013, the Kansas~~
17 ~~itemized deduction of an individual means 70% of the total amount of~~
18 ~~deductions from federal adjusted gross income, other than federal~~
19 ~~deductions for personal exemptions, as provided in the federal internal~~
20 ~~revenue code with the modifications specified in this section.~~

21 ~~(3) For the tax year commencing on January 1, 2014, the Kansas~~
22 ~~itemized deduction of an individual means 65% of the total amount of~~
23 ~~deductions from federal adjusted gross income, other than federal~~
24 ~~deductions for personal exemptions, as provided in the federal internal~~
25 ~~revenue code with the modifications specified in this section.~~

26 ~~(4) For the tax years commencing on and after January 1, 2015, and~~
27 ~~ending before January 1, 2018, the Kansas itemized deduction of an~~
28 ~~individual means the following deductions from federal adjusted gross~~
29 ~~income, other than federal deductions for personal exemptions, as~~
30 ~~provided in the federal internal revenue code with the modifications~~
31 ~~specified in this section: (A) 100% of charitable contributions that qualify~~
32 ~~as charitable contributions allowable as deductions in section 170 of the~~
33 ~~federal internal revenue code; (B) 50% of the amount of qualified~~
34 ~~residence interest as provided in section 163(h) of the federal internal~~
35 ~~revenue code; and (C) 50% of the amount of taxes on real and personal~~
36 ~~property as provided in section 164(a) of the federal internal revenue code.~~

1 ~~(5)~~(3) For the tax year commencing on and after January 1, 2018, and
2 ending before January 1, 2019, the Kansas itemized deduction of an
3 individual means the following deductions from federal adjusted gross
4 income, other than federal deductions for personal exemptions, as
5 provided in the federal internal revenue code with the modifications
6 specified in this section: (A) 100% of charitable contributions that qualify
7 as charitable contributions allowable as deductions in section 170 of the
8 federal internal revenue code; (B) 50% of expenses for medical care
9 allowable as deductions in section 213 of the federal internal revenue
10 code; (C) 50% of the amount of qualified residence interest as provided in
11 section 163(h) of the federal internal revenue code; and (D) 50% of the
12 amount of taxes on real and personal property as provided in section
13 164(a) of the federal internal revenue code.

14 ~~(6)~~(4) For the tax year commencing on and after January 1, 2019, and
15 ending before January 1, 2020, the Kansas itemized deduction of an
16 individual means the following deductions from federal adjusted gross
17 income, other than federal deductions for personal exemptions, as
18 provided in the federal internal revenue code with the modifications
19 specified in this section: (A) 100% of charitable contributions that qualify
20 as charitable contributions allowable as deductions in section 170 of the
21 federal internal revenue code; (B) 75% of expenses for medical care
22 allowable as deductions in section 213 of the federal internal revenue
23 code; (C) 75% of the amount of qualified residence interest as provided in
24 section 163(h) of the federal internal revenue code; and (D) 75% of the
25 amount of taxes on real and personal property as provided in section
26 164(a) of the federal internal revenue code.

27 ~~(7)~~(5) For the tax years commencing on and after January 1, 2020, the
28 Kansas itemized deduction of an individual means the following
29 deductions from federal adjusted gross income, other than federal
30 deductions for personal exemptions, as provided in the federal internal
31 revenue code with the modifications specified in this section: (A) 100% of
32 charitable contributions that qualify as charitable contributions allowable
33 as deductions in section 170 of the federal internal revenue code; (B)
34 100% of expenses for medical care allowable as deductions in section 213
35 of the federal internal revenue code; (C) 100% of the amount of qualified
36 residence interest as provided in section 163(h) of the federal internal
37 revenue code; and (D) 100% of the amount of taxes on real and personal
38 property as provided in section 164(a) of the federal internal revenue code.

39 (b) The total amount of deductions from federal adjusted gross
40 income shall be reduced by the total amount of income taxes imposed by
41 or paid to this state or any other taxing jurisdiction to the extent that the
42 same are deducted in determining the federal itemized deductions and by
43 the amount of all depreciation deductions claimed for any real or tangible

1 personal property upon which the deduction allowed by K.S.A. 2018
2 Supp. 79-32,221, 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250,
3 79-32,255 or 79-32,256, and amendments thereto, is or has been claimed.

4 *(c) A taxpayer may file an amended return on or before December*
5 *31, 2019, in order to elect to deduct the Kansas itemized deduction in lieu*
6 *of the Kansas standard deduction pursuant to subsection (a)(1) for tax*
7 *year 2018.*

8 Sec. 2. K.S.A. 2018 Supp. 79-32,120 is hereby repealed.

9 Sec. 3. This act shall take effect and be in force from and after its
10 publication in the statute book.